

**EXHIBIT C**

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONALS BY  
DORSEY & WHITNEY LLP ON BEHALF OF THE DEBTORS FOR THE PERIOD  
SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

<b>Name of Professional Individual</b>	<b>Department and Licensure</b>	<b>Hourly Billing Rate</b>	<b>Total Hours Billed</b>	<b>Total Compensation</b>
<b>Partners</b>				
J. Langdon	Trial  MN License No. 0171931	\$610.00	132.6	\$72,797.40
T. Kelly	Finance and Restructuring  MN License No. 0189960	\$545.00	6.3	\$3,090.15
S. Marsden	Trial  Utah License No. 4879	\$450.00	2.0	\$810.00
<b>Associates and Of Counsel</b>				
M. Clark	Finance and Restructuring  MN License No. 028211X	\$440.00	12.1	\$4,791.60
L. McGlinn	Trial  CA License No. 161756	\$395.00	12.5	\$4,443.75

J. Mikhailevich	Finance and Restructuring  NY License No. 4841557	\$340.00	10.8	\$3,304.80
B. Smith	Trial  MN License No. 0387223	\$325.00	133.0	\$29,500.00 <sup>10</sup>
J. Stilson	Trial  MN License No. 0392913	\$315.00	14.6	\$4,139.10
E. Hulsebos	Finance and Restructuring  MN License No. 0390389	\$265.00	34.5	\$8,228.25
M. Stinson	Trial  MN License No. 0392482	\$235.00	2.2	\$465.30
A. Brantingham	Trial  MN License No. 0389952	\$235.00	81.0	\$17,131.50

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<sup>10</sup> Total compensation listed for B. Smith is after application of write-off for fixed fee arrangement.

E. Ruda	Trial  MN License No. 0393370	\$235.00	0.2	\$42.30
K. Zinsmaster	Trial  MN License No. 0391299	235.00	8.3	\$1,755.45
<b>Paraprofessionals</b>				
V. Perisho	Trial	\$240.00	1.5	\$324.00
C. Miller	Trial	\$225.00	3.7	\$749.25
M. Stark	Trial	\$225.00	0.9	\$182.25
S. Jarzyna	Library	\$225.00	1.3	\$263.25
N. Bussiere	Trial	\$220.00	17.0	\$3,366.00
R. Knudson	Trial	\$220.00	3.8	\$752.40
A. Ballentine	Trial	\$100.00	0.8	\$72.00
A. Jarboe	Trial	\$100.00	0.4	\$36.00
J. Kragness	Trial	\$100.00	8.7	\$783.00

<b>Professionals Totals</b>	<b>Blended Rate</b>		
<b>Total Fees Incurred (After 10% discount and Flat Fee Adjustment)</b>		<b>488.2</b>	<b>\$157,027.75</b>
<b>Total Fees</b>			